

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0840 Butte Elem 47 Silver Bow

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$0**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	626	2,832,344	1,079,452	1,057,581	
2006	613	2,843,809	1,115,160	1,071,837	7,128
2007			1,115,262	1,069,217	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 11,465

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,525

Per-student amount for FY 2006----- 4,639

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2007 by this amount: **\$0**

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	626	2,832,344	1,111,844	1,720,500	
2006	613	2,843,809	1,151,041	1,692,768	7,128
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -27,732

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,748

Per-student amount for FY 2006----- 2,761

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Butte Elem 0840

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Butte Elem 0840						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	896909.08	874815.72
			2XX	Personal Services - Employee Benefits	129817.56	127574.48
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	282408.10	285375.59
			2XX	Personal Services - Employee Benefits	40219.45	43051.21
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	42441.82	41898.09
			2XX	Personal Services - Employee Benefits	7832.41	7620.23
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	21422.45	27500.00
			2XX	Personal Services - Employee Benefits	352.58	591.88
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	151741.72	159510.29
			2XX	Personal Services - Employee Benefits	36366.14	36815.55
			3XX	Purchased Professional and Technical Services	7155.50	3470.94
			4XX	Purchased Property Services	5129.80	6454.11
			5XX	Other Purchased Services	15292.43	15261.14
			6XX	Supplies and Materials	42919.34	44621.21
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	140108.85	152854.99
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	43987.21	49812.25
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	7417.90	7313.30
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	3336.71	4800.12
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	23634.93	27842.49
District/Coop Totals					1,898,493.98	1,917,183.59

Butte H S 1212

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	459953.59	462969.59
2XX	Personal Services - Employee Benefits	66888.07	68561.30

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Butte Elem 0840

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Butte H S 1212						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	72247.38	65510.93
			2XX	Personal Services - Employee Benefits	10371.68	10871.29
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	20904.16	20641.54
			2XX	Personal Services - Employee Benefits	3842.43	3747.75
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	2500.00	2500.00
			2XX	Personal Services - Employee Benefits	39.32	53.14
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	74828.63	78645.81
			2XX	Personal Services - Employee Benefits	17746.41	20085.45
			3XX	Purchased Professional and Technical Services	3545.00	1710.58
			4XX	Purchased Property Services	2520.23	3216.73
			5XX	Other Purchased Services	7658.00	7717.97
			6XX	Supplies and Materials	21446.30	22371.45
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	67385.22	75888.70
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	10584.56	10705.30
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	3436.54	3373.08
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	1307.60	1869.52
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	10962.72	12851.70
District/Coop Totals					858,167.84	873,291.83

Ramsay Elem 0842

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	39535.98	41389.33
			2XX	Personal Services - Employee Benefits	5925.41	4984.83
			6XX	Supplies and Materials	.00	107.48
			8XX	Other Expenditures	5487.67	.00
14	Retirement Fund					

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Butte Elem 0840

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Ramsay Elem 0842						
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX	Personal Services - Employee Benefits	6471.776852.04
	15	Miscellaneous Programs Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
001				3XX	Purchased Professional and Technical Services	1757.46.00
001				8XX	Other Expenditures	1214.43.00
			21XX	Support Services - Students		
001				1XX	Personal Services - Salaries	12970.25.00
001				2XX	Personal Services - Employee Benefits	2097.57.00
001				6XX	Supplies and Materials	221.50.00
District/Coop Totals					75,682.04	53,333.68
Prime Applicant Totals					2,832,343.86	2,843,809.10